

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment – Notification-Orders
- Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms No.60

Date: 22.06.2020.
Read the following :-

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad Ref No. A(1)/70/2017, Dt. 25-02-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 22.06.2020

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.121, Revenue (CT.II) Department, dated 30.04.2017 namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (Second Amendment) Rules, 2020.
(2) The provisions in rule 3 shall be deemed to have come into effect from 13th December, 2019.
(3) The provisions in rule 4 shall be deemed to have come into effect from 28th December, 2019.

2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words "20 per cent.", the figures and words "10 per cent." shall be substituted.

3. In rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-

"(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).".

4. In the said rules, after rule 86, the following rule shall be inserted, namely:-

"86A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

(a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

- (i) issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- (ii). without receipt of goods or services or both; or
- (b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- (c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- (d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,
- may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.
- (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
- (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.
5. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-
- “(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR
CHIEF SECRETARY & SPECIAL CHIEF
SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti

Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B.

Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The PS to Principal Secretary to Hon'ble Chief Minister, Government of Telangana (NR).

The P.S. to Special Chief Secretary to Government (CT & Ex), Revenue Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER